



Rule(s) Review Checklist Addendum
(This form must be filled out electronically.)

This form is to be used only if the rule(s) was/were previously reviewed, and has/have not been amended/repealed subsequent to that review.

All responses should be in **bold** format.

Document(s) Reviewed (include title):

WAC 458-16-215 Nonprofit organizations that solicit, collect, and distribute gifts, donations, or grants

Date last reviewed: **9/9/99**

Reviewer: **Kim M. Qually**

Date current review completed: **11/5/02**

Briefly explain the subject matter of the document(s):

WAC 458-16-215 explains the property tax exemption provided by RCW 84.36.550 for property used by a nonprofit organization solely for the solicitation, collection, and distribution of gifts, grants, and donations to other nonprofit organizations involved in character building, benevolent, protective, or rehabilitative social services.

1. Public requests for review:

YES	NO	
	X	Is this document being reviewed at this time because of a public (e.g., taxpayer or business association) request?

2. Related statutes, interpretive and/or policy statements, court decisions, BTA decisions, and WTDs:

YES	NO	
	X	Are there any statutory changes subsequent to the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements not identified in the previous review of this rule that should be incorporated?
	X	Are there any interpretive or policy statements that should be repealed because the information is currently included in this or another rule, or the information is incorrect or not needed?
	X	Are there any Board of Tax Appeals (BTA) decisions, court decisions, or Attorney General Opinions (AGOs) subsequent to the previous review of this rule that provide information that should be incorporated into this rule?
	X	Are there any administrative decisions (e.g., Appeals Division decisions



		(WTDs)) subsequent to the previous review of this rule that provide information that should be incorporated into the rule?
	X	Are there any changes to the recommendations in the previous review of this rule with respect to any of the types of documents noted above?

3. Additional information: Identify any additional issues (other than those noted above or in the previous review) that should be addressed or incorporated into the rule. Note here if you believe the rule can be rewritten and reorganized in a more clear and concise manner.

The rule is originally adopted in August of 1994. It is written in the style and format now preferred by DOR. No controversies involving this rule or statute have come to light since that time. The rule is functioning well as written.

4. Listing of documents reviewed:

Statute(s) Implemented:

RCW 84.36.550 Nonprofit organization - Property used for solicitation or collection of gifts, donations, or grants

Interpretive and/or policy statements (e.g., ETAs, PTAs, and IAGs): **none**

Court Decisions: **none**

Board of Tax Appeals Decisions (BTAs): **none**

Appeals Division Decisions (WTDs): **none**

Attorney General Opinions (AGOs): **none**

Other Documents: **none**

5. Review Recommendation:

- _____ **Amend**
- _____ **Repeal/Cancel** (Appropriate when action is not conditioned upon another rule-making action or issuance of an interpretive or policy statement.)
- X** **Leave as is** (Appropriate even if the recommendation is to incorporate the current information into another rule.)
- _____ **Begin the rule-making process for possible revision.** (Applies only when the Department has received a petition to revise a rule.)

Explanation of recommendation: Provide a brief summary of your recommendation, whether the same as or different from the original review of the document(s). If this recommendation differs from that of the previous review, explain the basis for this difference.



If recommending that the rule be amended, be sure to note whether the basis for the recommendation is to:

- Correct inaccurate tax-reporting information now found in the current rule;
- Incorporate legislation;
- Consolidate information now available in other documents (e.g., ETAs, WTDs, court decisions); or
- Address issues not otherwise addressed in other documents (e.g., ETAs, WTDs, court decisions).

The rule is currently accurate. It provides the information and instructions necessary to administer the exemption authorized by RCW 84.36.550. There is no need to revise or amend the rule at this time.

6. Manager action: Date: _____

_____ Reviewed and accepted recommendation

Amendment priority:

- _____ 1
- _____ 2
- _____ 3
- _____ 4